

The Tamil Nadu Contingency Fund Act, 1954

Act 2 of 1954

Keyword(s): Unforseen Expenditure, Governor

Amendments appended: 28 of 1981, 5 of 1982, 21 of 1982, 44 of 1982, 30 of 1985, 67 of 1986, 4 of 1987, 40 of 1987, 9 of 1989, 32 of 1989, 4 of 1992, 49 of 1992, 12 of 1993

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¹[TAMIL NADU] ACT No. II OF 1954.²

[THE 1 TAMIL NADU] CONTINGENCY FUND ACT, 1954.]

(Received the assent of the Governor on the 23rd January 1954; first published in the Fort St. George Gazette on the 3rd February 1954).

An Act to re-mact the 1(Tamil Nadu) Contingency Fund Act. 1954.

WHEREAS it is expedient to re-enact the Madras Contingency Fund Act, 1950 (Madras Act XIV of 1950), with certain modifications, as a result of the formation of the State of Andhra and the increasing of the area of the State of Mysore; It is hereby enacted as follows:—

Short title, commencement.

- 1. (1) This Act may be called the '[Tamil Nadu] Conextent and tingency Fund Act, 1954.
 - (2) It extends to the whole of the ³[State of Tamil Nadul
 - (3) It shall come into force at once.

Establishment of a Contingency Fund.

2. (1) There shall be established for the ³[State of Tamil Nadu] a Contingency Fund in the nature of an imprest, called "the Contingency Fund of the State of Tamil Nadu]",

This Act was extended to the Kanyakumari district and the Shencottantaluk of the Tirunelveli district by section 3 of, and the Schedule to, the Tamil Nadu (Transferred Territory) Extension of Laws Act, 1957 (Tamil Nadu Act XXII of 1957), repealing the corresponding, law in force in that cerritory.

This Act was ex ended to the added territories by section 3 of, and the Firs Schedule to, the Tamil Nadu (Added Territories) Extension of Laws Act, 1962 (Tamil Nadu Act 14 of 1962), repealing the corresponding law in force in that territory.

3. This expression was substituted for the expression of Madras" by the Tamil Nadu Adaptation of Laws Order, 1969, as amended by the Tamil Nadu Adaptation of Laws (Second Amendment) Order, 1969.

^{1.} These words were substituted for the word "Madras" by the Tamil Nadu Adaptation of Laws Order, 1969, as amended by the Tamil Nadu Adaptation of Laws (Second Amendment) Order. **1969**.

^{2.} For Statement of Objects and Reasons, see Fort St. George Gazette, Part IV-A, dated the 9th December 1953, page 138.

and consisting of '[a sum of twenty crores of rupees] transferred from the consolidated Fund of the 2 [State of Tamil Nadu]

- (2) Such Contingency Fund shall be at the disposal of the 3[Governor of Tamil Nadu]; and he shall have authority to make advances therefrom for the purpose of meeting any unforeseen expenditure, pending authorization of such expenditure by the State Legislature by law under Article 205 or Article 206 of the Constitution.
- (3) As often as any such expenditure is authorized by law as aforesaid, the State Government shall recoup to the Contingency Fund an amount equal to the advance taken from such Fund to meet the expenditure.
- 3. The State Government may, by notification in the Power to *Fort St. George Gazette, make rules for the purpose of make rules. carrying into effect the provisions of this Act.

The words "a sum of one crore and fifty lakins of rupees", "a sum of five crores of rupees", "a sum of ten crores of rupees" and "a sum of twenty crores of rupees" were substituted respectively for the words "a sum of seventy-five lakhs of rupees", "a sum of one crore and fifty lakhs of rupees", "a sum of five crores of rupees" and "a sum of ten crores of rupees", by section 2 of the Tamil Nadu Contingency Fund (Amendment) Act, 1959 (Tamil Nadu Act 7 of 1959), the Tamil Nadu Contingency Fund Contingency Fund (Amendment) Act, 1965 (Tamil Nadu Act 1 of 1965), which was deemed to have come into force on the 27th October 1964, the Tamil Nadu Contingency Fund (Amendment) Act, 1969 (Tamil Nadu Act 17 of 1969), which was deemed to have come into force on the 11th July, 1969, and the Tamil Nadu Contingency Fund (Amendment) Act, 1975 (Tamil Nadu Act 7 of 1975).

- 2 This expression was substituted for the expression "State of Madras" by the Tamil Nadu Adaptation of Laws Order, 1969, as amended by the Tamil Nadu Adaptation of Laws [Second Amendment] Order, 1969. My Julius Li
- This expression was substituted for the expression "Governor of Madras" by the Tamil Nadu Adaptation of Laws Order, 1970.
- 4 This section was omitted by section 3 of the Tamil Nadu Contingency Fund (Amendment) Act, 1969 (Tamil Nadu Act 17 of 1969) which was deemed to have come into force on the 11th July 1969.

Now the Tamil Nadu Government Gazette.

TAMIL NADU ACT NO. 28 OF 1981.*

THE TAMIL NADU CONTINGENCY FUND (AMENDMENT) ACT, 1981.

[Received the assent of the Governor on the 18th May 1981, first published in the Tamil Nadu Government Gazette Extraordinary on the 25th May 1981 (Valkasi 12, Thunmathi—2012—Thiruvalluvar Aandu).]

An Act further to amend the Tamil Nadu Contingency Fund Act, 1954.

BE it enacted by the Legislature of the State of Tamil Nadu in the Thirty-second Year of the Republic of India as follows:—

Short title.

1. This Act may be called the Tamil Nadu Contingercy Fund (Amendment) Act, 1981.

> "Provided that during the period beginning on the 1st May 1981 and ending on the 31st December 1981 this sub-section shall have effect, subject to the modification that for the words 'thirty crores of rupees', the words 'one hundred and ten crores of rupees' shall be substituted."

^{*}For Statement of Objects and Reasons, see Tamil Nadu Government Gazette Extraodinary, dated 9th May 1981, Part IV-Section 1, page 570.

[1982: T.N. Act 5

TAMIL NADU ACT NO. 5 OF 1982. *

THE TAMIL NADU CONTINGENCY FUND (AMENDMENT) ACT, 1982.

[Received the assent of the Governor on the 1st March 1982, first published in the Tamil Nadu Government Gazette Extraordinary on the 3rd March, 1982 (Masi 19, Thunmathi, Thiruval Luvar Aandu-2013).]

An Act further to amend the Tamil Nadu Contingency Fund Act, 1954.

Be it enacted by the Legislature of the State of Tamil Nacu in the Thirty-third Year of the Republic of India as follows:—

- Short title and 1. (1) This Act may be called the Tamil Nadu Concommencement. tingency Fund (Amendment) Act, 1982.
 - (2) It shall be deemed to have come into force on the 23rd December 1981.
- Amendment of section 2. In sub-section (1) of section 2 of the Tamil Nadu section 2, Contingency Fund Act, 1954 (Tamil Nadu Act II of 1954), Tamil Nadu in the proviso, for the expression "31st December 1981", Act II of 1954. the expression "31st March 1982" shall be substituted.

Repeal.

3. The Tamil Nadu Contingency Fund (Second Amendment) Ordinance, 1981 (Tamil Nadu Ordinance 19 of 1981), is hereby repealed.

^{*}For Statement of Objects and Reasons, see Tamil Nadu Government Gazette Extraordinary, dated the 5th February 1982, Part IV-Section 1, 1 age 3.

TAMIL NADU ACT NO. 21 OF 1982.*

THE TAMIL NADU CONTINGENCY (SECOND AMENDMENT) ACT, 1982.

[Received the assent of the Governor on the 26th April 1982, first published in the Tamil Nadu Government Gazette Extraordinary on the 28th April 1982 (Chithirai 15, Thunthubi-Thiruvalluvar Aandu-2013).]

An Act further to amend the Tamil Nadu Contingency Fund Act, 1954.

BE it enacted by the Legislature of the State of Tamil Nadu in the Thirty-third Year of the Republic of India as follows:—

- 1. This Act may be called the Tamil Nadu Contin- Short title. gency Fund (Second Amendment) Act, 1982.
- 2. In sub-section (1) of section 2 of the Tamil Nadu Amendment of Contingency Fund Act, 1954 (Tamil Nadu Act II of 1954), section 2; Tamil for the words "a sum of thirty crores of rupees", the Nadu Act H of words "a sum of fifty crores of rupees" shall be substi- 1954. tuted.

^{*}For Statement of Object 8 and Reasons, see Tamil Nadu Government Gazette Extraordinary, dated 1st April 1982, Part IV-Section 1, page 340.

[1982: T.N. Act 44

TAMIL NADU ACT NO. 44 OF 1982.*

THE TAMIL NADU CONTINGENCY FUND (THIRD AMENDMENT) ACT, 1982.

Received the assent of the Governor on the 22nd September 1982, first published in the Tamil Nadu Government Gazette Extraordinary on the 24th September 1982 8. Thunthubi, Thiruvalluvar (Puratta si 2013).]

An Act further to amend the Tamil Nadu Contingency Fund Act, 1954.

BE it enacted by the Legislature of the State of Tamil Nadu in the Thirty-third Year of the Republic of India as follows :-

Short title and commencement.

- 1. (1) This Act may be called the Tamil Nadu Contingency Fund (Third Amendment) Act, 1982.
- (2) It shall be deemed to have come into force on the 30th July 1982.

Amendment of Nadu Act II of 1954.

2. In sub-section (1) of section 2 of the Tamil Nadu section 2, Tamil Contingency Fund Act, 1954 (Tamil Nadu Act II of 1954), for the proviso, the following proviso shall be substituted. namely:

> "Provided that during the period beginning on the 1st August 1982 and ending on the 31st March 1983 this sub-section shall have effect, subject to the modification that for the words "fifty crores of rupees", the words "one hundred crores of rupees" shall be substituted".

Repeal.

3. The Tamil Nadu Contingency Fund (Third Amendment) Ordinance, 1982 (Tamil Nadu Ordinance 8 of 1982), is hereby repealed.

^{*}For Statement of Objects and Reasons, see Tamil Nadu Govern ment Gazette Extraordinary, dated the 6th September 1982, Part IV-Section 1, pages 416—417,

GOVERNMENT OF TAMIL NADU

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TAMIL NADU GOVERNMENT GAZETTE

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Part IV—Section 2

Tamil Nadu Acts and Ordinances.

The following Act of the Tamil Nadu Legislature received the assent of the Governor on the 2nd July 1985 and is hereby published for general information:-

ACT No. 30 OF 1985.

An Act further to amend the Tamil Nadu Contingency Fund Act, 1954.

Be it enacted by the Legislature of the State of Tamil Nadu in the Thirty-sixth Year of the Republic of India as follows:-

- 1. Short little.—This Act may be called the Tamil Nadu Contingency Fund (Amendment) Act, 1985.
- 2. Amendment of section 2, Tamil Nadu Act 11 of 1954.—In subsection (1) of section 2 of the Tamil Nadu Contingency Fund Act,

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1954 (Tamil Nadu Act II of 1954), for the provisos, the following proviso shall be substituted. namely:—

"Provided that during the period beginning on the date of the publication of the Tamil Nadu Contingency Fund (Amendment) Act, 1985 in the Tamil Nadu Government Gazette and ending on the 31st March 1986, this sub-section shall have effect, subject to the modification that for the words 'fifty crores of rupees', the words one hundred crores of rupees' shall be substituted."

(By order of the Governor)

S. VADIVELU,

Commissioner and Secretary to Government,

Law Department.

The following Act of the Tamii Nado Legislature received the assent of the Governor on the 4th June 1986 and is hereby: published for general information:—

ACT No. 37 OF 1986.

An Act to amend the Tamil Nadu Tax on Luxuries in Hotels and Lodging Houses Act, 1981.

BE it enacted by the Legislature of the State of Tamil Nadu in the Thirty-seventh Year of the Republic of India as follows:—

- 1. Short title and commencement.—(1) This Act may be called the Tamil Nadu Tax on Luxuries in Hotels and Lodging Houses (Amendment) Act, 1986.
- (2) It shall come into force on such date as the State Government may, by notification, appoint.
- 2. Amendment of section 2, Tamil Nadu Act 6 of 1981—In section 2 of the Tamil Nadu Tax on Luxuries in Hotels and Lodging Houses Act, 1981 (Tamil Nadu Act 6 of 1981) (hereinafter referred to as the principal Act),—
- (a) after clause (d), the following clause shall be inserted, namely:—
- "(dd) 'day' means a period not exceeding twenty-four hours, for which charges for accommodation for residence are collected as for a day by a hotel and includes part of the day for which such tharges are collected in full according to the normal practice followed by it;";
- (b) for clause (g), the following clause shall be substituted):52 namely:—
- "(g) 'luxury provided in a hotel' means accommodation A for residence provided in a hotel, the rate of charges for which medically charges for air-conditioning, television, radio, music, catra beds and the like but excluding charges for food, drink and telephone calls) is fifty rupees or more per room per day; ";
- (c) after clause (i), the following clause shall be inserted, manely:—
 - "(i) 'year' means the financial year."

- 3. Amendment of section 4, Tamil Nadu Act 6 of 1981 -In section 4 of the principal Act,-
- (i) for sub-section (1) including the proviso thereto, fellowing sub-section and the proviso shall be substituted, namely:-
- "(1) Subject to the provisions of this Act, there shall be levied and collected a tax on the luxury provided in a hotel in respect of every room under occupation by any person (to be known as "luxury tax") at the following rates, namely:—

Rate of tax.

(a) Where the rate of charges for accommoda- Ten percentum tion for residence (including charges for airconditioning, television, radio, music, extra beds and the like but excluding charges for food, drink and telephone calls) is not less than rupees fifty but less than rupees one hundred per room per day.

of such rate.

(b) Where such rate is not less than rupees one Fifteen percentum of hundred but less than rupees two hundred per room per day.

such rate.

(c) Where such rate is rupees two hundred or Twenty percentum of more per room per day. such rate.

Provided that where such charges are levied otherwise than on daily basis or per room, then, the charges for determining the liability to tax under this section shall be computed as for a day and per room, based on the period of occupation of residence for which the charges are made according to the rules or custom of the hotel.";

- (ii) in sub-section (2), for the words "into a treasury", the words "into Government account" shall be substituted.
- 4. Insertion of new section 4-A in Tamil Nadu Act 6 of 1981.— After section 4 of the principal Act, the following section shall be inserted, namely:—
- "4-A. Intimation of revised rate to the assessing authority.— Where any proprietor intends to revise any rate of charge for any luxury provided in a hotel, he shall intimate in writing to the assessing authority seven days prior to the date of giving effect to revised rates. The proprietor shall be liable to pay tax at the revised rate after the expiry of seven days from the date of receipt of such **intimation** by the assessing authority.".

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it i5. Amendment of section 5, Tamil Nadu Act 6 of 1981.—(1) In section 5 of the principal Act,—

(i) to sub-section (3), the following proviso shall be added, namely:—

- "Provided that where luxury provided in a hotel to any person, whether an Indian or a Foreigner, on tours organised by the Department of Tourism of the Government of India or the State Government, is charged at a concessional rate, then tax on such luxury shall be levied and collected on such concessional rate paid to the proprietor of the hotel."
 - (ii) sub-section (4) shall be omitted.
- 6. Amendment of section 6, Tamil Nadu Act 6 of 1981.—In section 6 of the principal Act,—
- (i) in sub-section (1), for the words "eight days", the words "twenty days" shall be substituted;
- (ii) in sub-section (3), for the words "shall first pay into a Government treasury", the words "shall pay into Government account" shall be substituted;
- (iii) after sub-section (4), the following sub-section shall be added, namely:—
- "(5) If no return is furnished in respect of any month, the assessing authority shall, after making such enquiry as he considers necessary and after giving the proprietor an opportunity of being heard, determine the tag payable for the month. If the psychologic authority has reason to believe that the return, if any, furnished is incorrect or incomplete, he shall issue a noffee to the proprietor calling upon him to produce his accounts, registers, records or other documents or evidence and prove the correctness and completeness of the return at a time and place to be specified in the notice. the proprietor fails to comply with the terms of the notice or if the return is found to be incorrect or incomplete after such verification, the assessing authority shall after giving the proprietor an opportunity of being heard, determine to the best of its judgment, the tax payable for the month. The tax payable as determined under this subsection shall be paid in the prescribed manner within the prescribed time. ".

- 7. Substitution of new section for section 7, Tamil Nadu Act 6 of 1981.—For section 7, the following section shall be substituted, namely:—
- "7. Assessment and collection of tax.—(1) After the completion of the year, the assessing authority shall, after such enquiry as it considers necessary, satisfy itself that the returns furnished under section 6 are correct and complete and finally assess the proprietor and determine the tax payable for the year. If no return is filed or if the assessing authority has reason to believe that the returns filed are incorrect or incomplete, the assessment shall be made in the manner and after following the procedure prescribed in sub-section (5) of section 6. Any assessment made under this section shall be without prejudice to any penalty or prosecution for an offence under this Act.
- (2) Where for any reason the whole or part of any luxury provided in a hotel has escaped assessment or has been assessed at a rate lower than the rate at which it is assessable, the assessing authority may, at any time within a period of five years from the expiry of the year to which the tax relates, assess or, as the case may be re-assess the tax due after making such enquiry as it may consider necessary and after giving the proprietor a reasonable opportunity to show cause against such assessment or, as the case may be, re-assessment.
- (3) In making an assessment or re-assessment under subsection (2), the assessing authority may, if it is satisfied that the escape from assessment is due to wilful non-disclosure of any facts in the return or in the accounts, registers or records or other documents maintained by the proprietor and produced before such authority, direct the proprietor to pay, in addition to the tax assessed under sub-section (2), a penalty not exceeding one and half times the tax so assessed:

Provided that no penalty under this sub-section shall be imposed unless the proprietor affected has a reasonable opportunity of showing cause against such imposition.

- (4) The powers under sub-sections (2) and (3) may be exercised by the assessing authority even though the original order of assessment, if any, passed in the matter had been the subject matter of an appeal or revision.
- (5) In computing the period of limitation under this section the time during which the proceedings for assessment or re-assessment remained stayed under the orders of a Civil Court, or other competent authority shall be excluded.

- (6) In computing the period of limitation for assessment or re-assessment under this section, the time during which any appeal or other proceeding in respect of any other assessment or re-assessment is pending before the High Court or the Supreme Court, involving a question of law having direct bearing on the assessment or re-assessment in question, shall be excluded."
- 8. Insertion of new sections 7-A and 7-B in Tamil Nadu Act 6 of 1981.—After section 7 of the principal Act, the following sections shall be inserted, namely:—
- "7-A. Liability of firms.—(1) Where any firm as proprietor is liable to pay any tax or other amount under this Act, the firm and each of the partners of the firm shall be jointly and severally liable for such payment.
- (2) Where a partner of a firm liable to pay tax or any amount under this Act retires he shall, notwithstanding any contract to the contrary, be liable to pay the tax or other amounts remaining unpaid at the time of his retirement and any tax or other amount due upto the date of retirement, though unassessed.
- 7-B. Liability to tax of partitioned Hindu family, dissolved firm, etc.—Where a proprietor is a Hindu undivided family, firm or other association of persons and such family, firm or association is partitioned, or dissolved, as the case may be,—
- (a) the tax payable under this Act by such family, firm or association of persons for the period upto the date of such partition or dissolution shall be assessed as if no such partition or dissolution had taken place and all the provisions of this Act shall apply accordingly; and
- (b) every person who was at the time of such partition or dissolution, a member or partner of the Hindu undivided family, firm or association of persons and the legal representative of any such person who is deceased shall, notwithstanding such partition or dissolution, be jointly and severally liable for the payment of the tax, or other amount payable under this Act by such family, firm or association of persons, whether assessment is made prior to or after such partition or dissolution."
- 9. Amendment of section 8. Tamil Nadu Act 6 of 1981.—In section 8 of the principal Act, in clause (b), for the words "into a Government treasury", the words "into Government account"

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on SS-ICT 10. Amendment of section 9, Tamil Nadu Act 6 of 1981.—In section 9 of the principal Act,—

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in sub-section (1),—

- (i) in clause (b), for the words "into a Government treasury", the words "into Government account" shall be substituted.
- (ii) in the proviso, the expression "the assessing authority or" shall be omitted.
- 11. Insertion of new section 9-A in Tamil Nadu Act 6 of 1981.— After section 9 of the principal Act, the following section shall be inserted, namely:—
- "9-A. Registration.—(1) Every proprietor of a hotel where the rate of charges for accommodation for residence per room per day is not less than rupees forty shall get it registered under this Act. For this purpose, he shall make an application to such authority in such manner and within such period as may be prescribed. Each application shall be accompanied by a fee of one hundred rupees.
- (2) If the prescribed authority is satisfied that the application is in order, it shall register the application and issue a certificate in the prescribed form. The certificate shall take effect from such date as may be prescribed.
- (C) Every hotel which is in existence on the date of coming into force of the Tamil Nadu Tax on Luxuries in Hotels and Lodging Houses (Amendment) Act, 1986, where the rate of charge for accommodation per room per day is not less than rupees forty shall be registered under this section within such period as may be prescribed.".
- (4) A certificate issued under sub-section (2) shall be valid for a year and shall be renewed from year to year on payment of the fee specified in sub-section (1)."
- 12. Insertion of new section 19-A in Tamil Nadu Act 6 of 1981.—After section 19 of the principal Act, the following section shall be inserted, namely:—
- "19-A. Prohibition of disclosure of particulars produced before authorities.—(1) All particulars contained in any statement made, return furnished or accounts, registers, records or documents produced under the provisions of this Act or in any evidence given or affidavit or deposition made in the course of any proceeding under this Act or in any record of any proceeding relating to the recovery of a demand prepared for the purposes of this Act shall be treated as confidential and shall not be disclosed.

- (2) Nothing contained in sub-section (1) shall apply to the **divilosure** of any such particulars—
- (i) for the purpose of investigation of, or prosecution for an offence under this Act or under the Indian Penal Code (Central Act XLV of 1860) or under any other law for the time being in force; or
- (ii) to any person enforcing the provisions of this Act where it is necessary to disclose the same to him for the purposes of this Act; or
- (iii) occasioned by the lawful employment under this Act of any process for the recovery of any demand; or
- (iv) to a civil court in any suit to which the Government are party and which relates to any matter arising out of any proceeding under this Act; or
- (v) occasioned by the lawful exercise by a public servant of his powers under the Indian Stamp Act, 1899 (Central Act II of 1899) to impound an insufficiently stamped document; or
 - (vi) to an officer of---
 - (a) the Government of India; or
- (b) the Government of any State or Union Territory in India with which an arrangement for disclosure on a reciprocal basis has been entered into by the Government of the State; or
- (vii) to an office of any department other than the Commercial Taxes Department of the State Government obtaining—
- (a) the permission of the Assistant Commissioner of Commercial Taxes of the district where such particulars are to be furnished by an officer subordinate to the Assistant Commissioner of Commercial Taxes; and
- (b) the permission of the Commissioner of Commercial Taxes where such particulars are to be furnished by Assistant Commissioner of Commercial Taxes or any higher authority:

Provided that such particulars shall be furnished under clause (vii) only in exceptional cases and that any officer obtaining such particulars shall keep them as confidential and use them only in the lawful exercise of the powers conferred by or under any enactment. ". 金崎八豆

(By order of the Governor)

S. VADIVELU. Commissioner and Secretary to Government, Law Department.

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Part IV—Section 2 Tamil Nada Acts and Ordinances.

The following Act of the Tamil Nadu Legislative Assembly received the assent of the Governor on the 19th March 1987 and is hereby published for general information:-

ACT No. 4 OF 1987.

An Act further to amend the Tamil Nadu Contingency Fund Act, 1954.

BE it enacted by the Legislative Assembly of the State of Tamil Nadu in the Thirty-eighth Year of the Republic of India as follows:—

- 1. Short title and commencement.—(1) This Act may be called the Tamil Nadu Contingency Fund (Amendment) Act, 1987.
- (2) It shall be deemed to have come into force on the 29th January 1987.

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- 2. Amendment of section 2, Tamil Nadu Act II of 1954.—In subsection (1) of section 2 of the Tamil Nadu Contingency Fund Act, 1954 (Tamil Nadu Act II of 1954), in the proviso, for the expression "31st January 1987", the expression "31st March 1987" shall be substituted.
- 3. Repeal.—The Tamil Nadu Contingency Fund (Amendment) Ordinance, 1987 (Tamil Nadu Ordinance 2 of 1987), is hereby repealed.

(By order of the Governor)

S. VADIVELU, Commissioner and Secretary to Government, Law Department.

Α(

The following Act of the Tamil Nadu Legislative Assembly received the assent of the Governor on the 1st December 1987 is hereby published for general information:—

Act No. 40 OF 1987.

An Act further to amend the Tamil Nadu Contingency Fund Act, 1954.

BE it enacted by the Legislative Assembly of the State of Tamil Nadu in the Thirty-eighth Year of the Republic of India as follows:—

- 1. Short title and commencement.—(1) This Act may be called the Tanni Nadu Contingency Fund (Second Amendment) Act. 1937.
- (2) It shall be deemed to have come into force on the 21st September 1987.
- 2. Amendment of section 2, Tamil Nadu Act II of 1954.—In sub-section (1) of section 2 of the Tamil Nadu Contingency Fund Act, 1954 (Tamil Nadu Act II of 1954), for the proviso, the following proviso shall be substituted, namely:—
- "Provided that during the period beginning on the 21st September 1987 and ending with the 31st March 1988, this sub-section shall have effect, subject to the modification that for the words 'fifty crores of rupees', the words 'one hundred crores of rupees' have been substituted."
 - Repeal.—The Tamil Nadu Contingency Fund (Second Amendment) Ordinance, 1987 (Tamil Nadu Ordinance 5 of 1987), is hereby repealed.

(By order of the Governor.)

S. VADIVELU,
Commissioner and Secretary to Government
Law Department.

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TAMIL NADU GOVERNMENT GAZETTE EXTRAURDINARI

The following Act of the Tamil Nadu Legislative Assembly received the assent of the Governor on the 18th May 1989 and is hereby published for general information:—

ACT No. 9 OF 1989.

An Act further to amend the Tamil Nadu Contingency Fund Act, 1954.

Be it enacted by the Legislative Assembly of the State of Tamil Nadu in the Fortieth Year of the Republic of India as follows:—

Short title and commencement.

- 1. (1) This Act may be called the Tami! Nadu Contingency Fund (Amendment) Act, 1989.
- (2) It shall be deemed to have come into force on the 1st day of April 1989.

amendment of section 2.

2. In sub-section (1) of section 2 of the Tamil Nadu Contingency Fund Act 1 amil Nadu Act II 1954, for the words "a sum of fifty crores of rupees" the words "a sum of of 1954. seventy-five crores of rupees" shall be substituted

(By order of the Governor.)

P. JEYASINGH PETER, Secretary to Government, Law Department.

The following Act of the famin Nauu Legislative Assembly received the assent of the Governor on the 17th November 1989 and is hereby published for general information:-

ACT No. 32 OF 1989

An Act further to amend the Tamil Nadu Contingency Fund Act, 1954.

BE it enacted by the Legislative Assembly of the State of Tamil Nadu in the Fortieth Year of the Republic of India as follows:-

1. (1) This Act may be called the Tamil Nadu Contingency (Second Amendment) Act, 1989.

Fund Short title and commencement:

(2) It shall be deemed to have come into force on the 26th day of July 1989.

il Nadu Act tt of 1954.

2. In sub-section (1) of section 2 of the Tamil Nadu Contingency Fund Amendment of Act, 1954, for the proviso, the following proviso shall be substituted, namely :-

Section 2.

"Provided that during the period beginning on the 26th day of July 1989 and ending with the 31st day of December 1989, this sub-section shall have effect, subject to the modification that for the words 'seventy-five crores of rupees', the words 'two hundred crores of rupees' have been substituted.".

ni Nadu Ordimance 5 of 1989.

3. The Tamil Nadu Contingency Fund (Second Amendment) Ordinance, Reveal 1989, is hereby repealed.

(By order of the Governor)

P. JEYASINGH PETER, Secretary to Government, Law Department. The following Act of the Tamil Nadu Legislative Assembly received the essent of the Governor on the 19th February 1992 and is hereby published for general information:—

ACT No. 4 OF 1992.

An Act further to amend the Tamil Nadu Contingency Fund Act, 1954.

Bs it enacted by the Legislative Assembly of the State of Tamil Nadu in the Forty-third Year of the Republic of India as follows:—

short title and commencement.

- 1. (1) This Act may be called the Tamil Nadu Contingency Fund (Amendment) Act, 1992.
- (2) It shall be deemed to have come into force on the 10th day of January 1992.

Amendment of section 2.

- 2. In sub-section (1) of section 2 of the Tamil Nadu Contingency Fund Act, Tamil Nadu A 1954 (hereinafter referred to as the principal Act), for the provisos, the following proviso shall be substituted, namely:—
- "Provided that during the period beginning on the 10th day of January 1992 and ending with the 31st day of March 1992, this sub-section shall have effect, subject to the modification that for the words "seventy-five crores of rupees", the words "one hundred and fifty crores of rupees" have been substituted."

Repeal and saving.

- 3. (1) The Tamil Nadu Contingency Fund (Amendment) Ordinance, 1992 is hereby repealed.
- Tamil Nadu Crdinanci 1 of 1992.
- (2) Notwithstanding such repeal, anything done or any action taken under the principal Act, as amended by the said Ordinance, shall be deemed_to have been done or taken under the principal Act, as amended by this Act.

(By order of the Governor.)

MD. ISMAIL,
Secretary to Government.
Law Department.

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The following Act of the Tamil Nadu Legislative Assembly received the assent of the Governor on the 14th October 1992 and is hereby published for general information:—

ACT No. 49 OF 1992.

An Act further to amend the Tamil Nadu Contingency Fund Act, 1954.

Be it enacted by the Legislative Assembly of the State of Tamil Nadu in the Forty-third Year of the Republic of India as follows:—

- 1. (1) This Act may be called the Tamil Nadu Contingency Fund Short title and commencement (Second Amendment) Act, 1992.
- (2) It shall be deemed to have come into force on the 10th day of August 1992.

Tamil Nadu Act II of 1954.

- 2. In sub-section (1) of section 2 of the Tamil Nadu Contingency Fund Act, Amendment of 1954 (hereinafter referred to as the principal Act), for the provisc, the following proviso shall be substituted, namely:—
- "Provided that during the period beginning on the 10th day of August 1992 and ending with the 31st day of March 1993, this sub-section shall have effect, subject to the modification that for the words "seventy-five crores of rupees", the words "one hundred and fifty crores of rupees" have been substituted."

Tamil Nadu Ordinance 9 of 1992.

- 3. 1) The Tamil Nadu Contingency Fund (Second Amendment) Ordinance, Repeal and saving 1992 is hereby repealed.
- (2) Notwithstanding such repeal, anything done or any action taken under the principal Act, as amended by the said Ordinance, shall be deemed to have been done or taken under the principal Act, as amended by this Act.

(By order of the Governor)

MD. ISMAIL, Secretary to Government, Law Department.

The fellowing Act of the Tamil Nadu Legislative Assembly received the assent of the Governor on the 7th May 1993 and is hereby published for general information:-

ACT No. 12 OF 1993.

An Act further to omend the Tamil Nadu Contingency Fund Act, 1954.

BE it enacted by the Legislative Assembly of the State of Tamil Nadu in the Forty-fourth Year of the Republic of India as follows:-

1. (1) This Act may be called the Tamil Nadu Contingency Fund (Amendment) Act, 1993.

Short title and commencement

2) It shall be deemed to have come into force on the 1st day of April

Panil Nadu Act 2 In sub-section (1) of section 2 of the Tamil Nadu Contingency Fund 11 of 1984. Act, 1954, for the words "seventy live crores of rupees", the words "one hundred and fifty crores of rupess shall be substituted.

Amendment of section 2.

(By order of the Governor.)

M. MUNIRAMAN, Secretary to Government, Law Department.